

# **EXHIBIT B**

**CUSTOMER CLAIM**

Claim Number \_\_\_\_\_

Date Received \_\_\_\_\_

**BERNARD L. MADOFF INVESTMENT SECURITIES LLC**

In Liquidation

**DECEMBER 11, 2008**

Irving H. Picard, Esq.  
Trustee for Bernard L. Madoff Investment Securities LLC  
Claims Processing Center  
2100 McKinney Ave., Suite 800  
Dallas, TX 75201

Provide your office and home telephone no.

OFFICE: Lax & Neville, LLP  
214-696-1999

HOME: \_\_\_\_\_

Taxpayer I.D. Number (Social Security No.)  
050-34-1978



Account Number: 1ZA708

ROBERT KEHLMANN  
& DIANA TOSTO KEHLMANN  
LIVING TST U/A DTD 3/19/90  
2207 ROSE STREET  
BERKELEY, CA 94709

(If incorrect, please change)

**NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.**

\*\*\*\*\*

1. Claim for money balances as of December 11, 2008:

a. The Broker owes me a Credit (Cr.) Balance of \$ N/A 0

b. I owe the Broker a Debit (Dr.) Balance of \$ 0

- c. If you wish to repay the Debit Balance,  
please insert the amount you wish to repay and  
attach a check payable to "Irving H. Picard, Esq.,  
Trustee for Bernard L. Madoff Investment Securities LLC."  
If you wish to make a payment, it must be enclosed  
with this claim form. \$ 0

- d. If balance is zero, insert "None." 0

2. Claim for securities as of December 11, 2008:

**PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.**

- |   | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| a. The Broker owes me securities        | <u>✓</u>   | <u></u>   |
| b. I owe the Broker securities          | <u></u>    | <u>✓</u>  |
| c. If yes to either, please list below: |            |           |

Date of Transaction (trade date)	Name of Security	Number of Shares or Face Amount of Bonds	
		The Broker Owes Me (Long)	I Owe the Broker (Short)
<u></u>	<u>See November 30, 2008</u>	<u></u>	<u></u>
<u></u>	<u>Account statement attached</u>	<u></u>	<u></u>
<u></u>	<u>as Exhibit A</u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>
<u></u>	<u></u>	<u></u>	<u></u>

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or

**information regarding any withdrawals you have ever made or payments received from the Debtor.**

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

**PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.**

**NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.**

	<u>YES</u>	<u>NO</u>
3. Has there been any change in your account since December 11, 2008? If so, please explain.	_____	_____✓
4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker?	_____	_____✓
5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker?	_____	_____✓
6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s)	_____	_____✓
7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming.	_____	_____✓
8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers.	_____	_____✓

9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? if so, give name of that broker. \_\_\_\_\_ ✓

Please list the full name and address of anyone assisting you in the preparation of this claim form: Brian J. Neville, Esq. Lax & Neville, LLP  
1418 Broadway, Suite 1407, New York, NY 10019

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

**IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.**

**THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.**

Date 3/19/07

Signature Robert Kehlman

Date 3/19/09

Signature Liana Tosto Kehlman

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

**This customer claim form must be completed and mailed promptly, together with supporting documentation, etc. to:**

Irving H. Picard, Esq.,  
Trustee for Bernard L. Madoff Investment Securities LLC  
Claims Processing Center  
2100 McKinney Ave., Suite 800  
Dallas, TX 75201

# LAX NEVILLE

BARRY R. LAX  
BRIAN J. NEVILLE  
DAVID S. RICH

---

SANDRA P. ESPINOSA

**LAX & NEVILLE, LLP**  
ATTORNEYS AT LAW

1412 Broadway, Suite 1407  
New York, NY 10018  
Tel (212) 696-1999  
Fax (212) 566-4531  
www.laxneville.com

April 22, 2009

**VIA CERTIFIED MAIL**  
**RETURNED RECEIPT REQUESTED**

Irving H. Picard  
Trustee for Bernard L. Madoff Investment Securities LLC  
Claims Processing Center  
2100 McKinney Avenue, Suite 800  
Dallas, TX 75201

RE: Robert Kehlmann and Diana Tosto Kehlmann Living Trust U/A DTD 3/19/90 /Bernard  
L. Madoff Investment Securities LLC

Dear Mr. Picard:

This firm represents the Robert Kehlmann and Diana Tosto Kehlmann Living Trust U/A DTD 3/19/90 ("Kehlmann Tosto Living Trust") and has assisted them in preparation of their Bernard L. Madoff Investment Securities LLC ("Madoff Securities") SIPC Customer Claim Form. Enclosed herein you will find a completed Customer Claim Form for the Kehlmann Tosto Living Trust account. Additionally, below is a description of the relationship between the Kehlmann Tosto Living Trust and Madoff Securities. The statements made in this letter are true and accurate to the best of our knowledge and belief, and are being provided to support the Kehlmann Tosto Living Trust's SIPC claims.

**LAX**  
**NEVILLE**

Irving H. Picard  
April 22, 2009  
Page 2 of 3

In or about 1992, Robert and Diana Kehlmann, as trustees, opened the Kehlmann Tosto Living Trust account with Madoff Securities. Robert, an artist, is 67 years old, and is married to Diana, an acupuncture therapist, who is 72 years old. Robert and Diana Kehlmann contributed \$115,000 to the Kehlmann Tosto Living Trust account in 1992 and 1994. They reinvested the earnings from the account to build assets for retirement. In 2004 (when Robert was 62 and Diana was 67 years old), they began making withdrawals from the account because they could no longer afford to pay the capital gains taxes from the income in the account. Robert and Diana Kehlmann invested well over 50% of their retirement funds with Madoff Securities and have lost it all. They now have limited means to pay for living expenses in retirement.

Robert and Diana Kehlmann received account statements and confirmations from Madoff Securities reflecting the securities purchased and showing they held securities in the Kehlmann Tosto Living Trust account. Attached hereto as Exhibit A is the Madoff Securities account statement for the Kehlmann Tosto Living Trust account, dated November 30, 2008. Based upon the account statements and the confirmations, Robert and Diana Kehlmann at all times expected to have those securities in their Kehlmann Tosto Living Trust account. The balance in the Kehlmann Tosto Living Trust account as of the filing date is \$525,846.94. See the November 30, 2008 account statement at Exhibit A.

**LAX  
NEVILLE**

Irving H. Picard  
April 22, 2009  
Page 3 of 3

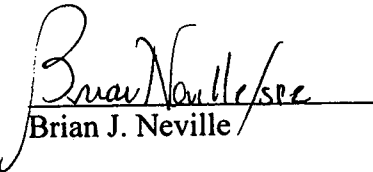
**CONCLUSION**

The Kehlmann Tosto Living Trust is seeking the full protection of SIPA for the account as follows:

-	Account No: 1-ZA708-3-0	Robert Kehlmann and Diana Tosto Kehlmann Living Trust U/A DTD 3/19/90
		Total = \$525,846.94

If there are any questions regarding this matter or if you require additional documents and information, please do not hesitate to contact me. Thank you.

Very truly yours,  
Lax & Neville, LLP

By:   
Brian J. Neville

ENC.



# **EXHIBIT A**

**BERNARD L. MADOFF**  
INVESTMENT SECURITIES LLC  
New York □ London

885 Third Avenue  
New York, NY 10022  
(212) 230-2424  
800 334-1343  
Fax (212) 838-4061

Affiliated with  
Madoff Securities International Limited  
12 Berkeley Street  
Mayfair, London W1J 8DT  
Tel 020 7493 6222

ROBERT KEHLMANN  
& DIANA TOSTO KEHLMANN  
LIVING TRST U/A DTD 3/19/90  
2207 ROSE STREET  
BERKELEY CA 94709

1-7A708-3-0  
11/30/08  
\*\*\*\*\*1978

DATE	BOUGHT RECEIVED OR LONG	GOODS DELIVERED OR SHORT	TIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT CREDITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/12	462		1140	BALANCE FORWARD		29,951.18	
11/12	330		1642	WELLS FARGO & CO NEW	29.800	13,785.60	
11/12	286		5466	HEWLETT-PACKARD CO	34.900	11,530.00	
11/12	187		5968	WAL-MART STORES INC	55.830	15,978.38	
11/12	693		9792	INTERNATIONAL BUSINESS MACHS	87.270	16,326.49	
11/12	759		10294	EXXON-MOBIL CORP	72.880	50,532.84	
11/12	363		14620	INTEL CORP	14.510	11,043.09	
11/12	495		18945	JOHNSON & JOHNSON	59.580	21,641.54	
11/12	264		35271	J.P. MORGAN CHASE & CO	38.530	19,091.35	
11/12	154		27597	COCA COLA CO	44.660	11,800.24	
11/12	286		31923	MCDONALDS CORP	55.370	8,532.98	
11/12	1,045		36249	MERCK & CO	28.550	8,176.30	
11/12	528		48575	MICROSOFT CORP	21.810	22,832.45	
11/12	209		53553	ORACLE CORPORATION	17.300	9,155.40	
11/12	121		54055	PEPSICO INC	56.410	11,797.69	
11/12	891		57879	APPLE INC	100.780	12,198.38	
11/12	209		58381	PEIZER INC	16.940	15,128.54	
11/12	396		62205	ABBOTT LABORATORIES	54.610	13,421.49	
11/12	143		62707	PRDCTER & GAMBLE CO	64.080	25,390.68	
11/12	275		66531	AMGEN INC	59.160	8,464.88	
11/12	668		67033	PHILLIP MORRIS INTERNATIONAL	43.600	12,001.00	
11/12	220		70857	BANK OF AMERICA	21.590	14,275.40	
11/12	715		71359	QUACOMM INC	33.770	7,437.40	
11/12				CITI GROUP INC	12.510	8,972.65	
				CONTINUED ON PAGE 2			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

**BERNARD L. MADOFF**  
INVESTMENT SECURITIES LLC  
New York □ London

885 Third Avenue  
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Tel 020 7493 6222

ROBERT KEHLMANN  
& DIANA TOSTO KEHLMANN  
LIVING TRST U/A DTD 3/19/90  
2207 ROSE STREET  
BERKELEY CA 94709

PERIOD ENDING: 11/30/08  
PAGE: 2  
YOUR ACCOUNT NUMBER: 1-ZA708-3-0  
YOUR TAX PAYER IDENTIFICATION NUMBER: \*\*\*\*\*1978

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
11/12	165		75183	SCHLUMBERGER LTD	49.480	8,170.20	
11/12	396		75685	COMCAST CORP	16.510	6,552.96	
11/12	781		79509	CL A	27	21,118.00	
11/12	198		80011	AT&T INC	52.510	10,403.98	
11/12	132		83835	CONOCOPHILIPS	52.040	6,874.28	
11/12	803		84337	UNITED PARCEL SVC INC	16.730	13,466.19	
11/12	231		88161	CLASS B	29.530	6,830.43	
11/12	275		88663	CISCO SYSTEMS INC	73.430	20,204.25	
11/12	132		92487	U S BANCORP	53.160	7,022.12	
11/12	1,397		92889	CHEVRON CORP	19.630	27,478.11	
11/12	374		96813	UNITED TECHNOLOGIES CORP	30.410	11,387.34	
11/12	33		97315	GENERAL ELECTRIC CO	337.400	11,135.20	
11/12		450,000	23746	VERIZON COMMUNICATIONS	98.936		449,712.00
				GOOGLE			
				U S TREASURY BILL			
				DUE 2/12/2009			
11/12				FIDELITY SPARTAN	DIV		34.19
				U S TREASURY MONEY MARKET			
				DIV 11/12/08			
11/12		58,871	18850	FIDELITY SPARTAN	1		58,871.00
				U S TREASURY MONEY MARKET			
11/12	8,238		28218	FIDELITY SPARTAN	1	8,238.00	
				U S TREASURY MONEY MARKET			
11/19				FIDELITY SPARTAN	DIV		1.01
				U S TREASURY MONEY MARKET			
				DIV 11/19/08			
				CONTINUED ON PAGE 3			

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Affiliated with  
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Mayfair, London W1J 8DT  
Tel 020 7493 6222

PERIOD REPORTED: 11/30/08  
ACCOUNT NUMBER: 1-7A708-3-0  
PAGE: 3  
FOUR-TAL PALVER IDENTIFICATION NUMBER: \*\*\*\*\*1978

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
1/19		8,238	53740	FIDELITY SPARTAN	1		8,238.00
1/19	25,000		58207	U.S. TREASURY MONEY MARKET	99.926	24,981.50	
				U.S. TREASURY BILL			
				DUE 03/26/2009			
1/19	16,213		62776	FIDELITY SPARTAN	1	16,213.00	
				U.S. TREASURY MONEY MARKET			
				NEW BALANCE		60,685.31	
				SECURITY POSITIONS	MKT PRICE		
	781			AT&T INC	28.560		
	209			ABBOTT LABORATORIES	52.390		
	143			AMGEN INC	55.540		
	121			APPLE INC	92.670		
	660			BANK OF AMERICA	16.250		
	275			CHEVRON CORP	79.010		
	803			CISCO SYSTEMS INC	16.540		
	715			CITI GROUP INC	8.290		
	264			COCA-COLA CO	46.870		
	396			COMCAST CORP	17.340		
				CL A			
	198			CONOCOPHILLIPS	52.520		
	693			EXXON MOBIL CORP	80.150		
	1,397			GENERAL ELECTRIC CO	17.170		
				CONTINUED ON PAGE 4			

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PERIODS BEGINNING 11/30/08  
YOUR ACCOUNT NUMBER 1-ZA708-3-0  
PAGE 4  
YOUR TAXPAYER IDENTIFICATION NUMBER \*\*\*\*\*1978

DATE	BOUGHT RECEIVED ON LONG	SOLD DELIVERED ON SHORT	TRIN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	33			GOOGLE	292.960		
	330			HEWLETT PACKARD CO	35.280		
	759			INTEL CORP	13.800		
	187			INTERNATIONAL BUSINESS MACHS	81.600		
	495			J.P. MORGAN CHASE & CO	31.660		
	363			JOHNSON & JOHNSON	58.580		
	154			MCDONALDS CORP	58.750		
	286			MERCK & CO	26.720		
	1,045			MICROSOFT CORP	20.220		
	528			ORACLE CORPORATION	16.090		
	209			PEPSICO INC	56.700		
	891			PFIZER INC	16.430		
	275			PHILLIP MORRIS INTERNATIONAL	42.160		
	396			PROCTER & GAMBLE CO	64.350		
	220			QUATECH INC	33.570		
	165			SCHLUMBERGER LTD	50.740		
	16,213			FIDELITY SPARTAN	1		
				U.S. TREASURY MONEY MARKET			
	231			U.S. BANKCORP	26.980		
	132			UNITED PARCEL SVC INC	57.600		
				CLASS B			
	25,000			U.S. TREASURY BILL	99.971		
				DUE 03/26/2009			
				3/26/2009			
	132			UNITED TECHNOLOGIES CORP	48.530		
				CONTINUED ON PAGE 5			

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PERIOD ENDING  
**11/30/08**  
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**1-ZA708-3-0**  
PAGE  
**5**  
YOUR TAX PAYER IDENTIFICATION NUMBER  
**\*\*\*\*\*1978**

DATE	BOUGHT RECEIVED OR LONG	SOLD DELIVERED OR SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT CREDITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
	374 286 462			VERIZON COMMUNICATIONS WAL-MART STORES INC WELLS FARGO & CO NEW	32.650 55.880 28.890		
				MARKET VALUE OF SECURITIES LONG 525,846.94 SHORT			

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& DIANA TOSTO KEHLMANN  
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ASSURED WITH  
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PERIOD ENDING 11/30/08  
YOUR ACCOUNT NUMBER 1-ZA708-3-0  
YOUR TAX PAYER IDENTIFICATION NUMBER \*\*\*\*\*1978  
PAGE 6

DATE	AMOUNT RECEIVED ON LONG	SOLD DELIVERED ON SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT DEBITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
				YEAR-TO-DATE SUMMARY			
				DIVIDENDS			3,726.56
				GROSS PROCEEDS FROM SALES			3,433,955.47

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

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New York, NY 10022  
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Fax (212) 838-4061

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& DIANA TOSTO KEHLMANN  
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2207 ROSE STREET  
BERKELEY CA 94709

11/30/08  
1-ZA708-4-0  
\*\*\*\*\*1978

DATE	BOUGHT RECEIVED ON LONG	SOLD DELIVERED ON SHORT	TRN	DESCRIPTION	PRICE OR SYMBOL	AMOUNT CREDITED TO YOUR ACCOUNT	AMOUNT CREDITED TO YOUR ACCOUNT
1/12		11	44901	BALANCE FORWARD			29,952.00
1/12	11		49227	S & P 100 INDEX NOVEMBER 450 CALL	15.800		17,369.00
1/19		11	35331	S & P 100 INDEX NOVEMBER 450 PUT	17.800	19,591.00	
1/19	11		39656	S & P 100 INDEX DECEMBER 430 CALL	26		28,589.00
1/19	11		43981	S & P 100 INDEX DECEMBER 420 PUT	30	33,011.00	
1/19		11	48306	S & P 100 INDEX NOVEMBER 450 CALL	3	3,331.00	
				S & P 100 INDEX NOVEMBER 450 PUT	37		40,689.00
				NEW BALANCE			60,686.00
				SECURITY POSITIONS			
		11		S & P 100 INDEX DECEMBER 430 CALL	MKT PRICE 23.300		
	11			S & P 100 INDEX DECEMBER 420 PUT	16.500		
				MARKET VALUE OF SECURITIES			
				LONG			
				18,150.00			
				SHORT			
				25,630.00			

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES